

HEALTH INSURERS—LIMITED SERVICE HEALTH ORGANIZATIONS

COMPANY NAME _____ **NAIC COMPANY CODE** _____

CONTACT _____ **PHONE** _____

REQUIRED FILINGS IN THE STATE OF: WISCONSIN

Filings Made During the Year 2002

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATES	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½"X14")	2	1	XXX	3/1	NAIC	A-L
	1.1	Printed Schedule A detail	2	1	XXX	3/1	NAIC	A-L
	1.2	Printed Schedule B detail	2	1	XXX	3/1	NAIC	A-L
	1.3	Printed Schedule BA detail	2	1	XXX	3/1	NAIC	A-L
	1.4	Printed Schedule D - Parts 1-6 detail (excluding Part 1A)	2	1	XXX	3/1	NAIC	A-L
	1.5	Printed Schedule DA – Part 1 detail	2	1	XXX	3/1	NAIC	A-L
	1.6	Printed Schedule DB detail	2	1	XXX	3/1	NAIC	A-L
	1.7	Printed Schedule E – Part 1 detail	2	1	XXX	3/1	NAIC	A-L
	2	Quarterly Financial Statement (8 ½" x 14")	2	1	XXX	5/15, 8/15, 11/15	NAIC	A-L, Q
		II. NAIC SUPPLEMENTS						
	10	Actuarial Certification	2	1	XXX	3/1	Company	A-L, S
	11	Investment Risk Interrogatories	2	1	XXX	4/1	NAIC	A-L
	12	Long-term Care Experience Reporting Forms	2	1	XXX	4/1	NAIC	A-L
	13	Management Discussion & Analysis	2	1	XXX	4/1	Company	A-L
	14	Medicare Supplement Insurance Experience Exhibit	2	1	XXX	3/1	NAIC	A-L
	15	Risk-Based Capital Report	XXX	1	XXX	3/1	NAIC	V
	16	Supplemental Compensation Exhibit	2	N/A	XXX	3/1	NAIC	A-L
	17	SVO Compliance Certification	2	1	XXX	3/1, 5/15, 8/15, 11/15	NAIC	A-L, Q
		III. ELECTRIC FILING REQUIREMENTS						
	30	Annual Statement Electronic Filing	XXX	1	XXX	3/1	NAIC	V
	31	March .PDF Filing	XXX	1	XXX	3/1	NAIC	V
	32	Risk-Based Capital Electronic Filing	XXX	1	XXX	3/1	NAIC	V
	33	Supplemental Electronic Filing	XXX	1	XXX	4/1	NAIC	V
	34	Supplemental .PDF Filing	XXX	1	XXX	4/1	NAIC	V
	35	Quarterly Financial Statement Electronic Filing	XXX	1	XXX	5/15, 8/15, 11/15	NAIC	V, Q
	36	Quarterly .PDF Filing	XXX	1	XXX	5/15, 8/15, 11/15	NAIC	V, Q
	37	June Electronic Filing	XXX	1	XXX	6/1	NAIC	V
		IV. AUDITED FINANCIAL STATEMENTS						
	51	Accountants Letter of Qualifications	2	N/A	XXX	6/1	Company	A-L
	52	Audited Financial Statements	2	1	XXX	6/1	Company	A-L
	53	Audited Financial Statements Exemption Affidavit	2	N/A	XXX	6/1 if applicable	Company	A-L
	54	Designation of Independent CPA	2	N/A	XXX	As needed	Company	A-L, N
	55	Notification of Adverse Financial Condition	2	N/A	XXX	As needed	Company	A-L, O
	56	Report of Significant Deficiencies in Internal Controls	2	N/A	XXX	8/1 if issued	Company	A-L, P
	57	Request for Exemption to File	1	N/A	XXX	As needed	Company	A-L
		V. STATE REQUIRED FILINGS						
	101	Filings Checklist (with Column 1 completed)	2	1	XXX	3/1, 5/15, 8/15, 11/15	State	A-L
	102	Schedule of Fees	1	N/A	XXX	3/1	State	A-L
	103	Agents Commissions on Wisconsin Business	2	N/A	XXX	3/1	State	A-L
	104	LSHO Compulsory and Security Surplus Calculation	2	N/A	XXX	3/1	State	A-L, Q
	105	Financial and Operating Statistics	1	N/A	XXX	3/1	State	A-L
	106	Report of Executive Compensation	2	N/A	XXX	3/1	State	A-L
	107	CPA Audit Report Exemption Certification	1	N/A	XXX	6/1 if applicable	State	A-L
	108	CPA Audit Checklist	2	N/A	XXX	6/1	State	A-L
	109	Holding Company Registration Statement-Forms B & C	1	N/A	XXX	6/1	Company	A-L, T
	110	Holding Company Prior Notice of a Transaction-Form D	1	N/A	XXX	As needed	Company	A-L, T
	111	Health Insurance Risk-Sharing (HIRSP) Assessment Form	1	N/A	XXX	3/1	State	A-L

* If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state.

** If NAIC is shown as Form Source, the form should be obtained from the appropriate vendor.

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will send mailing labels and other information to all companies but will not be sending their own checklist.

Electronic filing is intended to include filing via the Internet or via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC.

Column (1) (Checklist)—Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) (Line #)—Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)—Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is the .pdf file for annual statement data, detail for investment schedules, Officers and Directors Information and supplements due March 1.

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Supplemental Electronic Filing** includes all supplements due April 1, per the *Annual Statement Instructions*.

The **Supplemental .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

The **Quarterly Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly data.

The **Quarterly .PDF Filing** is the .pdf file for quarterly statement data.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements.

Column (4) (Number of Copies)—Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (E) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits.

Column (5) (Due Date)—Indicates the date on which the company must file the form.

Column (6) (Form Source)—This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms with the filing instructions (generally, on the state web site). If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)—This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

NOTES AND INSTRUCTIONS		
A	Required Filings Contact Person:	Yvonne Sherry (608)266-0091
B	Mailing Address for all filings EXCEPT payment form and check:	<p>For US Mail: Office of Commissioner of Insurance P O Box 7873 Madison WI 53707</p> <p>Street Address (for hand delivery) Office of Commissioner of Insurance 121 E Wilson St Madison WI 53702</p>
C	Mailing Address for Filing Fees: This is a direct deposit drawer - no street address available.	<p>Annual Fees must be sent to: Drawer Number 566 Milwaukee WI 53293-0566 Checks should be payable to "Commissioner of Insurance."</p>
D	Mailing Address for Premium Tax Payments:	Not Applicable
E	Delivery Instructions:	<p>All filings (other than payment form and check) should be physically received at address in Note B by the due date.</p> <p>If the due date falls on a weekend or holiday, the deadline is extended to the next business day.</p> <p>Payment form and check should be sent US mail only to the Drawer address in Note C. Date of receipt is the date payment form and check are received and cashiered at bank, Drawer #566, Milwaukee WI 53293-0566.</p>
F	Late Filings:	Late filings may be subject to forfeitures under s. 601.64 Wis. Stats.
G	Original Signatures:	Original signatures are required on one copy of all filings which require signatures.
H	Signature/Notarization/Certification:	The deposition on the jurat page must be signed in accordance with the requirements of the state of domicile. Wisconsin-domiciled insurers are required to have the notarized manual signatures of the President, Treasurer, and Secretary except if the Treasurer does not have charge of the accounts of the insurer, enter the signature and title of the individual that does. If appropriate corporate officers are incapacitated or otherwise not available due to personal emergency, vice presidents or assistant officers may sign the statement..
I	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, the same should be followed for any amendment. A listing of any changes made to the prior year's filed annual statement must accompany the current year's annual statement if the prior year columns of the current annual statement do not agree to the prior year's filed statement, with an explanation of changes, including whether these changes were made at the direction of a state insurance department, NAIC, or CPA audit.
J	Exceptions from normal filings:	Any exemptions or extensions to filing requirements must be made in advance in writing. Any approvals will be made in writing.

K	Bar Codes (State or NAIC)	All NAIC forms should contain bar codes as instructed by the NAIC Annual Statement Instructions. Wisconsin specific forms do not require bar codes.
L	NONE Filings:	See NAIC Annual Statement Instructions. Blank schedules will not be considered filed. If no entries are to be made, write "None" across the schedule in question or complete appropriate interrogatory of the "Supplemental Exhibits and Schedules Interrogatories" page of the annual statement blank.
M	Filings Discontinued or Modified Materially Since Last Year:	A&H Insurance Premium in Wisconsin form no longer required.
N	Change of CPA	See CPA Audit Checklist for notification requirements for change of CPA.
O	Notification of Adverse Financial Condition	Follow NAIC Annual Statement Instructions and s. Ins 50.11, Wis. Adm. Code.
P	Deficiencies in Internal Controls	Filed only if issued by CPA firm.
Q	Quarterly Filings	LSHOs are required to file quarterly only if notified by letter.
R	Statement Filing Fees	Use "Schedule of Fees" form, line 102 of checklist.
S	Actuarial Certification	LSHOs are required to file an actuarial certification only if notified by letter.
T	Holding Company Filings	Only applies to Wisconsin-domiciled insurers which are a member of an insurance holding company system. See Chapter Ins 40, Wis. Adm. Code.
V	Electronic Filings	These items need to be filed with NAIC only.



State of Wisconsin / OFFICE OF THE COMMISSIONER OF INSURANCE

Scott McCallum, Governor
Connie L. O'Connell, Commissioner

Wisconsin.gov

121 East Wilson Street • P.O. Box 7873
Madison, Wisconsin 53707-7873
Phone: (608) 266-3585 • Fax: (608) 266-9935
E-Mail: information@oci.state.wi.us
http://badger.state.wi.us/agencies/oci/oci_home.htm

Special Limited Health Service Organization (LHSO) Annual Statement Blank Instructions for the State of Wisconsin

Annual statements must be filed on the most current version of the Health annual statement blank.

Instructions for the LHSO blank are available in loose-leaf form with update service from the National Association of Insurance Commissioners (NAIC). The telephone number is (816) 842-3600.

An actuarial certification is not required.

Please find a payment form located on our Web site at <http://badger.state.wi.us/agencies/oci/ociforms.htm> to be used to submit year-end fees. Submit check and payment form to Drawer #566, Milwaukee, WI 53293. DO NOT SEND TO THIS OFFICE.

Exemption/CPA Audit Report. Insurers are exempted from the requirement to file an audited financial statement if they have less than \$100,000 of Wisconsin direct written premiums and fewer than 1,000 policyholders in Wisconsin at the end of the year. This packet has a form for claiming the exemption from the CPA audit requirement for LHSOs meeting this criteria.

Other LHSOs may also be exempted if it is determined that complying with ch. Ins 50, Wis. Adm. Code, would constitute a financial or organizational hardship. Insurers seeking this exemption should correspond with the Office of the Commissioner of Insurance and request exemption from the CPA audit requirement due to financial or organizational hardship.

All items, other than CPA audits, are due on or before March 1. Should you have any questions, please contact Yvonne Sherry at (608) 266-0091 or yvonne.sherry@oci.state.wi.us.

SCHEDULE OF FEES

State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Section 601.31, Wis. Stat.

INSTRUCTIONS: Sign and date form and return with annual statement to above address by **MARCH 1**. Submit check made payable to the Commissioner of Insurance along with payment form to Drawer #566, Milwaukee, WI 53293.

Insurer Name		NAIC Group Number 000	NAIC Company Number
State of Domicile	Individual Responsible for Preparing Form		Telephone Number ()

For Year Ending December 31, _____

Wisconsin Fees

1. Annual Statement Filing Fee	\$100.00
2. Continuation of License Fee	\$100.00
3. Total Fees Payable	\$200.00

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

**LSHO—COMPULSORY &
SECURITY SURPLUS CALCULATION**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Sections 623.11, 611.26 (1), 609.97,
and 609.98, Wis. Stat.

INSTRUCTIONS: This form is required as of March 31, June 30, September 30, and December 31. Complete it, using the **prior 12 months' nationwide data**. Send completed form with all quarterly and annual statement filings. Include on Line 1, Column 1, all premium on all policies issued by the HMO for expected use by enrollees outside the HMO's normal service area, or on policies which allow enrollees the option of using nonparticipating providers without referral.

Insurer Name	For 12 Months Ending
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	(1) Incidental Indemnity Premium	(2) LSHO Business
1. NET PREMIUMS EARNED	_____	_____
2. Compulsory Factor	10%	3%
3. Total [Line 2 x 3]	_____	_____
4. Compulsory surplus [greater of sum of Columns 1 and 2, Line 3 above or \$75,000]	_____	_____
5. Security surplus factor: enter percentage from attached table of security surplus percentage basing percentage on premium entered on Line 1 above	_____	_____
6. Security surplus [Line 4 x Line 5]	_____	_____
7. Calculation of assets for compulsory surplus purposes		
a. Assets (Page 2, Col. 3, Line 23)	_____	_____
b. Irrevocable Letter of Credit on file with OCI	_____	_____
c. Assets for compulsory surplus purposes [a + b]	_____	_____
8. Liabilities (Page 3, Col. 3, Line 18)	_____	_____
9. Subtotal [Line 7.c. less Line 8]	_____	_____
10. Compulsory surplus [Line 4 above]	_____	_____
11. Compulsory excess (deficiency) [Line 9 less Line 10]	_____	_____
12. Security excess (deficiency) [Line 9 less Line 6]	_____	_____

The information given in this form is a true and accurate representation of the compulsory and security surplus requirements of the above-named insurer.

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

TABLE OF SECURITY SURPLUS PERCENTAGES

Premiums Earned*		Security Surplus %
More Than	Less Than	
0	43	140
43	76	139
76	109	138
109	142	137
142	175	136
175	208	135
208	241	134
241	274	133
274	307	132
307	340	131
340	373	130
373	406	129
406	439	128
439	472	127
472	505	126
505	538	125
538	571	124
571	604	123
604	637	122
637	670	121
670	703	120
703	736	119
736	769	118
769	802	117
802	835	116
835	868	115
868	901	114
901	934	113
934	967	112
967	1000	111
1000		110

* Last 000000 omitted.

**AGENTS COMMISSIONS ON
WISCONSIN BUSINESS**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Section 601.42, Wis. Stat.

INSTRUCTIONS: Attach commission rate schedules **or** complete schedule below, listing commission rates in percentages, per the requirements of s. 628.81, Wis. Stat.

Insurer Name	NAIC Group	NAIC Number
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Number of Agents	Class or Line of Insurance	Commission Basic Rate	Commission Contingent Rate

**FINANCIAL & OPERATING STATISTICS
HEALTH INSURERS**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Section 601.42, Wis. Stat.

INSTRUCTIONS: Provide accurate financial data through December 31, _____, with all figures reported corresponding to "Current Year" columns in the annual statement. Indicate all negative numbers with a leading minus sign, e.g., -1,342, **not** (-1,342) and **not** (1,342). Round all figures to the nearest dollar. Forward completed form, with all annual statement filings, to the above address by **MARCH 1**.

Domestic	D	Type (For Office Use Only)	NAIC Group	NAIC Number	Telephone Number ()
Insurer Name					OCI Number

**FINANCIAL STATISTICS
As of December 31**

Code

Total Assets (Page 2, Col. 3, Line 23)

0A0

Liabilities (Page 3, Col. 3, Line 18)

0B0

Capital and Surplus (Page 3, Col. 3, Line 26)

0D0

**BUSINESS THROUGH
DECEMBER 31, _____
ROUND TO WHOLE DOLLARS**

NATIONWIDE BUSINESS

Health Care Related Revenue (Page 4, Col. 2, Line 7)

0E0

Total Medical and Hospital Expenses (Page 4, Col. 2, Line 21)

0F0

Gain/Loss From Underwriting
(Page 4, Line 21) Write loss as a
negative number

0G0

Gain/Loss From Investments
(Page 4, Line 24) Write loss as a
negative number

0H0

Net Income or Loss
(Page 4, Line 30) Write loss as a
negative number

0J0

Loss Ratio (This Form, Code 0F0
divided by Code 0E0) Write ratio as a
whole percent

LR:

Expense Ratio (Page 4, Col. 2, Line 22,
divided by This Form Code 0E0) Write ratio as a
whole percent

ER:

Gross Premiums Earned (Page 8,
Col. 1, Line 9)

0K0

WISCONSIN BUSINESS (Direct Basis)

Code

Group Accident & Health (Page 34, Col. 3 + Col. 7 +
Col. 8 + Col. 9 + Group portion of Cols. 5, 6, and 10)

130

Individual Accident & Health (Page 17, Col. 2 +
Col. 4 + Individual portion of Cols. 5, 6, and 10)

152

Total

EARNED PREMIUMS Page 34, Line 13	MEDICAL AND HOSPITAL EXPENSES Page 34, Line 15
Same as 0K0	Same as 0F0

**REPORT ON EXECUTIVE COMPENSATION
Domestic Insurers**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Sections 601.42 and 611.63 (4), Wis. Stat.

Insurer Name	For Calendar Year Ending December 31, _____
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INSTRUCTIONS:

Each Wisconsin domiciled insurer shall file a Report on Executive Compensation as a supplement to the insurer's annual statement, to be filled with the annual statement on or before March 1. The Report on Executive Compensation shall report on the annual compensation of each director, the chief executive officer, and the four most highly paid officers or employees other than the chief executive officer. In addition, report all officers and employees of the insurer whose compensation exceeds specified amounts. Add additional pages as necessary.

Insurers which are part of a group of insurers or other holding company system may file amounts paid to officers and employees of more than one insurer in the group or system either on a gross basis or by allocation to each insurer. The footnote to Part I should note which method is being employed.

Compensation reported shall consist of any and all gross direct and indirect remuneration paid to or accrued during the report year on behalf of an individual director, officer, or employee, and shall include wages, salaries, bonuses, retirement benefits, deferred compensation, commissions, directors fees, retainers, stock grants, gains from the exercise of stock options, and all other forms of personal compensation.

Part I Officer and Employee Compensation

Report on the compensation of the chief executive officer, and the four most highly paid officers or employees other than the chief executive officer. In addition, report all other officers or employees based on the following schedule:

Insurer's Current Year-end Capital and Surplus	Report for any officer or employee whose total annual compensation is in excess of
Less than \$200,000,000	\$ 80,000
\$200,000,000 to \$400,000,000	\$140,000
More than \$400,000,000	\$200,000

Name	Principal Position	Salary	Bonus	All Other Compensation	Total

Is the reporting insurer a member of a group of insurers or other holding company system? Yes ☐ No ☐
If yes, does the above amounts represent 1) total gross compensation paid to each individual by or on behalf of all companies which are a part of the group? Yes ☐; or 2) an allocation to each insurer? Yes ☐

Insurer Name	For Calendar Year Ending December 31, _____
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Part 2 Directors Compensation

Report on the compensation of each director or trustee. Amounts disclosed must include compensation paid for services on boards and committees as well as any other activity or service, such as consulting agreements.

Name	Principal Position	Salary	Bonus	All Other Compensation	Total

Part 3 Total Compensation

Report the total compensation paid for all directors as a group and the total compensation paid for all officers as a group.

	Salary	Bonus	All Other Compensation	Total
A. Officers				
B. Directors				

CPA AUDIT EXEMPTION AFFIDAVIT

State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Chapter Ins 50, Wis. Adm. Code

Insurer Name	NAIC Group	NAIC Number
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Complete and return this by June 1 only if your company qualifies for Exemption under this section.

I certify that to the best of my knowledge, information, and belief, the above-named insurer is exempt from the audited financial statement filing requirements of ch. Ins 50, Wis. Adm. Code, for the year ending December 31, _____, by virtue of having:

less than \$100,000 in direct premium written in Wisconsin during the year, **AND**;

fewer than \$1,000 policyholders in Wisconsin at the end of the year, **AND**;

less than \$1,000,000 in direct premium written nationwide, **AND**;

less than \$1,000,000 of assumed reinsurance premiums nationwide.

To be signed and filed only if exempt from CPA audit per above.

Title of Officer	Date	Signature of Officer
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Per s. Ins 50.16, Wis. Adm. Code, the insurer may be exempt if it is determined that complying with the rule would constitute a financial or organizational hardship. Requests for exemption under this provision must be made in advance to the Commissioner in writing.

CPA AUDIT CHECKLIST

State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Chapter Ins 50, Wis. Adm. Code

Insurer Name	NAIC Group	NAIC Number
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**Complete and return this with your CPA audit report by June 1 unless
a CPA Audit Exemption Certification is filed.**

For Year Ending December 31, _____

1. Name of Certified Public Accountant (CPA) firm engaged to perform insurer audit:

	Circle One	
a. Did company have a change in CPAs this year? If NO, go to question 2. If YES, complete 1 b. - e.	YES	NO
b. Have you notified this office within 5 business days of the dismissal or resignation of the former CPA?	YES	NO
c. Have you submitted a letter, within 15 business days, stating whether in the 24 months preceding the change there were any disagreements with the former CPA as to accounting matters?	YES	NO
d. Have you submitted a letter from the former CPA stating whether they agree with the company's statement in the letter described in item 1 c.?	YES	NO
e. Have you submitted a letter from the new CPA stating an understanding of the provisions of the Wisconsin insurance code and of the rules of the Commissioner relating to accounting and financial matters?	YES	NO

2. In order for your audit report to be complete, it must include the following:

a. The report of the independent certified public accountant?	YES	NO
b. A balance sheet reporting admitted assets, liabilities, capital and surplus?	YES	NO
c. A statement of operations?	YES	NO
d. A statement of cash flows?	YES	NO
e. A statement of changes in capital and surplus?	YES	NO
f. Notes to the financial statements? (Refer to NAIC annual statement instructions.)	YES	NO

3. a. Were audit adjustments made subsequent to the filing of the annual statement? YES NO
- b. If YES, do notes to the financial statements reconcile and explain any differences between the annual statement and the annual report? YES NO

If differences are material, or if adjustments result in insurer not meeting the minimum capital and surplus requirements of the Commissioner, your CPA is required to notify the board of directors or the audit committee of the insurer, in writing, within 5 business days. The insurer is required to forward a copy of the report to the Commissioner within 5 business days of receipt of the report.

Insurer Name

Circle One

4. Have you submitted a consolidated report?

YES NO

If YES, complete 4 a., 4 b., and 4 c.

a. Is the company part of a group of insurers which utilizes a pooling or 100% reinsurance agreement that affects the solvency and integrity of the insurer's reserves under which the insurer cedes all direct and assumed business?

YES NO

b. Have you attached a worksheet reconciling the consolidated balance sheet to annual statement of the insurers with a column for each insurer and explanations of consolidating and eliminating entries?

YES NO

c. Have you obtained approval for consolidating from domiciliary state? (attach copy)

YES NO

5. Reconciliation between annual statement and audit report:

	Annual Statement	Audit Report	Difference
a. Admitted Assets			
b. Capital and Surplus			
c. Net Income			

If differences, these have been reconciled in (check one):

☐ Notes to the financial statements

☐ Consolidated worksheets prepared for question No. 4

☐ Other (attach explanations)

6. The due date is **JUNE 1** for all insurers. Have you filed for an extension?

YES NO

Requests for extension must be made in writing 10 days before due date of the audit report and must show why the insurer and the CPA consider the extension necessary, including sufficient detail to permit an informed decision on the request.

7. a. AN INTERNAL CONTROL LETTER FROM THE AUDITOR IS REQUIRED IF SIGNIFICANT DEFICIENCIES ARE NOTED, WITHIN 60 DAYS AFTER DUE DATE OF CPAAUDIT REPORT. WAS AN INTERNAL CONTROL LETTER ISSUED?

YES NO

b. ANY MATERIAL WEAKNESS NOTED IN THE INTERNAL CONTROL LETTER MUST BE ACCOMPANIED BY A SUMMARY OF ANY REMEDIAL ACTION TAKEN OR PROPOSED. HAS THE COMPANY FILED REMEDIAL ACTION TAKEN WITH THIS OFFICE?

YES NO

8. Have you enclosed an accountant's letter of qualifications, pursuant to s. Ins 50.13, Wis. Adm. Code, noting the accountant's understanding that OCI will be relying on the information and agreeing to make work papers available for review?

YES NO

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer